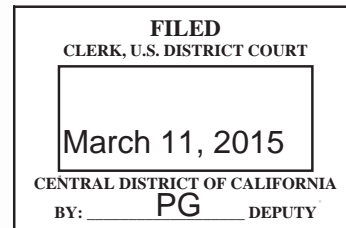


1 STEPHANIE YONEKURA  
2 Acting United States Attorney  
3 SANDRA R. BROWN  
4 Assistant United States Attorney  
5 Chief, Tax Division  
6 VALERIE L. MAKAREWICZ  
7 Assistant United States Attorney  
8 California Bar Number 229637  
9 Federal Building, Suite 7211  
10 300 North Los Angeles Street  
11 Los Angeles, California 90012  
12 Telephone: (213) 894-2729  
13 Facsimile: (213) 894-0115  
14 E-mail: Valerie.makarewicz@usdoj.gov  
15 Attorneys for United States of America



9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
WESTERN DIVISION**

UNITED STATES OF AMERICA,  
  
Plaintiff,  
  
v.

JIMMIE D. CULLISON,  
  
Defendant.

Case No. CV 15-1616

~~PROPOSED~~ ORDER TO SHOW  
CAUSE

Upon the Petition and supporting Memorandum of Points and Authorities, and the supporting Declaration to the Petition, the Court finds that Petitioner has established its prima facie case for judicial enforcement of the subject Internal Revenue Service ("IRS" and "Service") summons. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose,

1 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-  
 2 120 (9th Cir. 1995) (the Government's prima facie case is typically made through  
 3 the sworn declaration of the IRS agent who issued the summons); accord, United  
 4 States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

5 THEREFORE, IT IS ORDERED that Respondent appear before this District  
 6 Court of the United States for the Central District of California in Courtroom No.

7 \_\_\_\_\_,  
 8 ~~\_\_\_\_\_~~ United States Courthouse  
 9 312 North Spring Street,  
 10 Los Angeles, California 90012

11 \_\_\_\_\_  
 12 Roybal Federal Building and United States Courthouse  
 13 255 E. Temple Street,  
 14 Los Angeles, California 90012

15 \_\_\_\_\_  
 16 Ronald Reagan Federal Building and United States Courthouse  
 17 411 West Fourth Street,  
 18 Santa Ana, California 92701

19 \_\_\_\_\_  
 20 Brown Federal Building and United States Courthouse  
 21 3470 Twelfth Street, Riverside, California 92501

22 On ~~April 27, 2015~~ <sup>May 4, 2015 at 12:00 p.m.</sup> at \_\_\_\_\_ M,

23 and show cause why the testimony and production of books, papers, records and  
 24 other data demanded in the subject Internal Revenue Service summons should not  
 25 be compelled.

26 IT IS FURTHER ORDERED that copies of this Order, the Petition,  
 27 Memorandum of Points and Authorities, and accompanying Declaration be served  
 28 promptly upon Respondent by any employee of the Internal Revenue Service or by

1 the United States Attorney's Office, by personal delivery, or by leaving copies of  
2 each of the foregoing documents at the Respondent's dwelling or usual place of  
3 abode with someone of suitable age and discretion who resides there, or by  
4 certified mail.

5 IT IS FURTHER ORDERED that within ten (10) days after service upon  
6 Respondent of the herein described documents, Respondent shall file and serve a  
7 written response, supported by appropriate sworn statements, as well as any  
8 desired motions. If, prior to the return date of this Order, Respondent files a  
9 response with the Court stating that Respondent does not desire to oppose the relief  
10 sought in the Petition, nor wish to make an appearance, then the appearance of  
11 Respondent at any hearing pursuant to this Order to Show Cause is excused, and  
12 Respondent shall be deemed to have complied with the requirements of this Order.

13 \\\

14 \\\

15 \\\

16 \\\

17 \\\

18 \\\

19 \\\

20 \\\

21 \\\

22 \\\

23 \\\

24 \\\

25 \\\

26 \\\

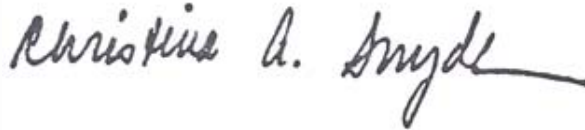
27 \\\

28 \\\



1 IT IS FURTHER ORDERED that all motions and issues raised by the  
2 pleadings will be considered on the return date of this Order. Only those issues  
3 raised by motion or brought into controversy by the responsive pleadings and  
4 supported by sworn statements filed within ten (10) days after service of the herein  
5 described documents will be considered by the Court. All allegations in the  
6 Petition not contested by such responsive pleadings or by sworn statements will be  
7 deemed admitted.

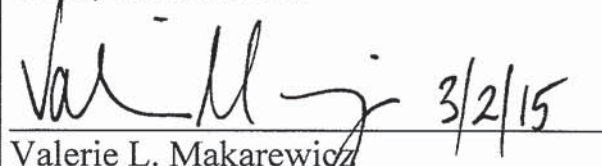
8  
9 DATED: This 11TH day of March, 2015.

10   
11  
12

13 United States District Judge  
14  
15

16 Presented By:  
17

18 STEPHANIE YONEKURA  
19 Acting United States Attorney  
20 SANDRA R. BROWN  
21 Assistant United States Attorney  
22 Chief, Tax Division

23  3/2/15  
24 Valerie L. Makarewicz  
25 Assistant United States Attorney  
26 Attorneys for the United States of America  
27  
28